

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

R865-19S-90. Telecommunications Service Pursuant to Utah Code Ann. Section 59-12-103.

- (1) Taxable telecommunications service charges include subscriber access fees.
- (2) Nontaxable telecommunications charges include:
 - (a) refundable subscriber deposits, interest, and late payment penalties;
 - (b) charges for interstate calls;
 - (c) telecommunications answering services received or relayed by a human operator;
 - (d) charges to repair subscriber equipment that is regarded as real property; and
 - (e) charges levied on subscribers to fund or subsidize special telecommunications services, including 911 service, special communications services for the deaf, and special telecommunications service for low income subscribers.

KEY: charities, tax exemptions, religious activities, sales tax

Effective: January 1, 2009